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To: County and District Chief Business Officers
Sierra-Plumas Joint Unified School District Chief Business Officer

Subject: Changes in the 2000-01 Budget and 1999-00 Unaudited Actual Financial Report
Forms (J-200/400/600 and SACS2000)

Dear Chief Business Officer:

This is our annual letter informing you of the changes made to the software used to report the 2000-01 Budget and 1999-00 Unaudited Actual Financial Reports, so you can make the necessary programming changes to your accounting system. Listed below are the J-200 and standardized account code structure (SACS) software changes, which may be of interest to you. (Where forms are named, the SACS form will follow the J-200 form in brackets.)

Criteria and Standards

The criteria and standards for budgets and interim reports for school districts and county offices of education were revised for 2000-01. Summary highlights of the significant changes and a copy of the revised criteria and standards were mailed to all county and district superintendents and chief business officers in a letter from Janet Sterling, Director, School Fiscal Services Division, dated January 14, 2000. Please refer to that letter for further information about the criteria and standards; the letter can be found on our Web site (<http://www.cde.ca.gov/sfsdiv/financial/criteria.htm>).

One item not specifically noted in the letter is that all multiyear commitments should now be reported in the criteria and standards for the General Fund, rather than reported in separate criteria and standards for each applicable fund. Provisions have been made for the funding source to be identified in the criteria and standards for the General Fund. The criteria and standards for Capital Project Funds have been eliminated from the software because they contained only a multiyear commitment section, and those multiyear commitments are now being reported in the criteria and standards section of the General Fund.

Categoricals-Revenues and Expenditures (Form J-390/590/790 [CAT])

The Budget Act of 1999 requires local educational agencies (LEAs) to report on any funds shifted between specified categorical programs, and requires the California Department of Education to report to the Legislature and the Department of Finance on any amounts shifted. This form has been modified to allow LEAs to report those "flexibility transfers."

Interim Reports-General Fund (Form J-201/401/601I /01I/)

Restricted and unrestricted detail is now required in the interim report for the General Fund. Previously, only the combined (restricted and unrestricted) report was required, although the reviewing agency had the discretion to require separate restricted and unrestricted reports. In addition, form numbers for the General Fund interim report have been changed from J-251I/451I/651I to J-201I/401I/601I to accommodate the addition of the interim reports for other funds.

Interim Reports-Other Funds (Forms J-202/402/602I through J-244/444/644I /09I through 73I/).

Interim reports are now required for any fund that is projected to end the current year with a negative fund balance.

Charter Schools Fund (Form J-210/410 /Fund 09/)

Districts and county offices of education should include financial data from their charter schools in the district and county office financial reports. Starting in 1999-00, districts and county offices are given the option to report the charter school financial data within the General Fund of the chartering district or county, or in a separate special revenue fund called the Charter Schools Fund. We have also modified the applicable supplemental reports (i.e., Form J-200/400A, J-201/401RL, J-200/400L, J-200/300/400/500S, 2/3/4/5TR [A, L, RL, SIAA/SIAB and TRC]) to accommodate this new fund. A separate letter will be provided soon, which will further explain the options for reporting charter school data.

Matrix Report (Form J-380/580MAT)

As a result of AB 602 (Chapter 854, Statutes of 1997), the Matrix Report has been modified to include new program codes for special education. The following are new special education programs, which became effective beginning with fiscal year 1999-00:

- Infants (EDP 205)
- Preschool Students (EDP 215)
- Age 5-22, Severely Disabled (EDP 225)
- Age 5-22, Nonseverely Disabled (EDP 235)

These new programs will replace four existing special education programs: Special Day Class (EDP 200), Resource Specialist (EDP 210), Designated Instruction and Services (EDP 220), and Nonpublic Schools (EDP 230).

Special Education Revenue Allocations (Form J-201/401SEA /SEA/)

An optional supplemental form has been added to allow LEAs to budget and report the special education revenues of a SELPA and the allocations to its members.

Multiyear Projections (Form J-251/451/651MYP /MYP/)

Consistent with the revised criteria and standards, multiyear projections must be submitted along with your interim report beginning in 2000-01. Consequently, we have developed a form for preparing multiyear projections. This form is intended to provide basic financial data and a general outlook of the LEA's financial condition for the current and two subsequent fiscal years. LEAs may use this

optional form or may choose to use other software for completing multiyear projections, subject to approval of their reviewing agency.

The multiyear projection form is a three-part form: 1) unrestricted, 2) restricted and 3) combined unrestricted and restricted. Both the unrestricted and restricted parts must be completed in order for the combined multiyear projection to be computed correctly. The software will automatically extract available data from the interim report (J-201/401/601I [01I]) for the base year projections. For the two subsequent fiscal years, the user must input current projections.

Annual Report of Pupil Transportation (Form J-141 /TRAN/)

There are no changes to Form J-141 this year. However, a new form, Form TRAN, is being built into this year's SACS software to allow SACS users to report transportation expenses, including separate schedules for reporting pupil data, bus and mileage data, services provided, and services received. SACS LEAs will no longer be required to complete the J-141 series of reports. (Note: The SACS software has not replaced the J-141T, J-141ROC/P, J-141JPA or J-143. Those few LEAs that previously used these forms must still complete these forms using the J-141 software.) All applicable financial data will be extracted into Form TRAN from your general ledger data imported into the SACS software, and will be used to calculate your cost of transportation for apportionment purposes. Therefore, it is extremely important that all appropriate transportation expenses, normally submitted on the J-141/J-141S, are properly accounted for in your general ledger. Instructions for completing and submitting Form TRAN will be included in the SACS Instruction Manual and the SACS User Guide.

Effective this year, the Annual Report of Pupil Transportation, whether completed using the SACS software or the J-141 software, is due to reviewing agencies on September 15. SACS users will be submitting their transportation reports with their unaudited actual submissions, which are due to reviewing agencies on September 15 of each year. To ensure that any SACS users dependent on data from non-SACS users get their data in time to complete their reports, it is necessary that non-SACS users also complete and submit their J-141 reports by September 15.

For those of you who have converted or are in the process of converting to SACS, updates to the valid account code and combination tables are normally made each month and are posted to our Web site (~~<http://www.cde.ca.gov/sfsdiv/sacs>~~). Update –April 28, 2000: Due to system upgrades the updates to the valid account code combination tables are automatically downloaded when you click on the our Web site: <http://www.cde.ca.gov/sfsdiv/sacs> then click on [Validation Tables For SACS Software Update](#). While recent postings to this web site have been delayed due to system maintenance, the regular updates will be back to a monthly schedule beginning in June. If you use these tables in your financial system, be sure to check this web site regularly.

If you have any questions about these changes or about the J-200 or SACS software, please forward your comments to one of our e-mail addresses (faisinfo@cde.ca.gov or sacsinfo@cde.ca.gov). If you would like to call our office, please contact Sherri Rowland at (916) 323-0497 or Ann Lopez at (916) 327-1085.

Sincerely,

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